



## Department of Audits and Accounts

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February 11, 2019

The Honorable Ellis Black  
State Senator  
Coverdell Legislative Office Building, Room 303-B  
Atlanta, Georgia 30334

SUBJECT: State Auditor's Certification  
Senate Bill (LC 43 1210)

Dear Senator Black:

This bill would amend provisions relating to retirement allowances of retired members under the Teachers Retirement System of Georgia. If this legislation is enacted, employers would be required to pay both the employee and employer contribution for any retired member that renders service for pay either directly or indirectly to an employer that participates in the System. The member would continue to receive their retirement allowance during the period of re-employment provided he or she does not exceed the compensation limitations outlined in O.C.G.A. §47-3-127. It should be noted that members would not earn any additional creditable service in the System if this legislation is enacted.

This is to certify that this bill is a nonfiscal retirement bill as defined in the Public Retirement Systems Standards Law.

Respectfully,

/s/ Greg S. Griffin

Greg S. Griffin  
State Auditor

GSG/cs

